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THE FINANCIAL SYSTEM OF THE MEDIÆVAL PAPACY IN THE LIGHT OF RECENT LITERA- TURE.

SUMMARY.

I. Literature. Character previous to the opening of the Vatican Archives, 251.—Notable recent works, 254.—II. Administration. Development of a financial department, 260.—Central organization, 263.—External agents, 267.—III. Revenues. Classification, 273.—Census, 275.—Income taxes, 280.—Benefice taxes, 282.—Fees and miscellaneous receipts, 292.

I. *Literature.*

THE wide influence exerted by the papacy on the political, social, and economic life of the middle ages gives to the study of the papal financial system a peculiar importance. Drawing its revenues from the whole Roman Catholic world, the relations of the Holy See with the sovereigns and peoples of Europe were affected in no small degree by its fiscal policy. In such well-known episodes of papal history as the struggle between Boniface VIII. and Philip the Fair, typical of the long contest between the mediæval ideal and the reality of the growing national monarchy, the part played by finance became prominent. But on many less dramatic occasions its influence has been no less potent.

In its more purely economic aspects papal finance is equally deserving of attention. The papacy not only organized one of the earliest and best of the mediæval financial systems, but by means of its operations influenced profoundly the general economic development of Europe. Altho accused of hindering commercial and financial activities by its prohibition of interest,¹ the Roman Church, nevertheless, with an almost modern system of taxation

¹ Such accusations are noted by Ashley, *An Introduction to English Economic History and Theory* (New York, 1893), Part II., p. 396.

covering all Western Europe, furnished one of the principal forces which aided the establishment of money and credit transactions on a large scale. The changing of the sums received for taxes from money of local circulation into that of universal acceptance, the deposit and transfer of these sums, and the loans demanded by the clergy who were responsible for them stimulated the commercial and financial enterprise of the Italian banking-houses,¹ if, indeed, their business as papal fiscal agents was not the initial cause of their transalpine activities. Furthermore, the accounts which record the financial business of the papacy furnish an important source, as yet only partially used, for the comparative study of the economic development of different sections of Europe.²

Despite the significance of papal finance in relation to so many phases of mediæval history the literature of the subject is almost entirely of recent date. No monograph, so far as I know, attempted systematically to treat papal finance as a whole before that of Woker, published in 1878.³ There were, indeed, earlier writers who devoted entire works to special features of the papal financial system, but their work was controversial in temper and little instructive in substance.⁴ The treatment in more general works is equally unsatisfactory. Such manuals of canon law as give any

¹ Georg Schneider, "Die finanziellen Beziehungen der florentinischen Bankiers zur Kirche vom 1285 bis 1304," in Schmoller's Staats- und socialwissenschaftliche Forschungen, vol. xvii. (1901), p. 2.

² The variety of economic and social topics upon which these accounts throw light is well illustrated by Gino Arias, "La Chiesa e la Storia economica del Medio Evo. Nuovi Studi," Archivio della R. Società Romana di Storia Patria, vol. xxix. (1906), pp. 145-181; "Per la Storia economica del Secolo XIV. Comunicazioni d' Archivio ed Osservazioni," Ibid., vol. xxviii. (1905), pp. 300-354. See also Charles H. Haskins, "The Vatican Archives," American Historical Review, vol. ii. (1897), pp. 46-48, and the works mentioned there.

³ Das kirchliche Finanzwesen der Päpste. Ein Beitrag zur Geschichte des Papstthums, Nördlingen. A large portion of the book is given over to the much-controverted chancery and penitentiary fees, but there is some attempt to deal with other taxes. It has been superseded by more recent works.

⁴ The long controversy over the fees of the papal chancery and penitentiary, for example, has produced many works of this nature. For this literature see Woker, Das kirchliche Finanzwesen, pp. 74-76; Lea, "The Taxes of the Papal Penitentiary," English Historical Review, vol. viii. (1893), p. 424.

space to this branch of papal administration suffer from many inaccuracies,¹ and those of ecclesiastical history sometimes add the evil of sectarian bias.² The nature of the sources, which alone could be utilized before the opening (in 1881) of the Vatican Archives to students, was such as to prevent thorough or accurate treatment. Chroniclers, who, if not prejudiced, are often untrustworthy, were the chief reliance of the earlier writers. A flagrant example is the statement of Villani with regard to the twenty-five millions of treasure left by John XXII. at his death. This by dint of repetition has acquired the force of tradition, and, indeed, is still repeated,³ altho the existing inventory of this treasure demonstrates the fabulous nature of the tale.⁴

During the last twenty years, however, a great change has taken place in the character of the literature on papal finance. The opening of the Vatican Archives marks a turning-point in the historical study of all sides of papal activity. Scholars eagerly availed themselves of the opportunity afforded by the wise liberality of Pope Leo XIII., who opened the papal records deposited in the secret archives, hitherto inaccessible except to a favored few. No further incentive was needed to arouse new interest in the affairs of the mediæval papacy. The relations of the papacy

¹ The best accounts are in Phillips, *Kirchenrecht* (Regensburg, 1845-72), vol. v. pp. 540-599, vol. vi. pp. 424-437; Richter, *Lehrbuch des katholischen und evangelischen Kirchenrechts*, 8th ed., by R. Dove and W. Kahl (Leipzig, 1886), § 236.

² An illustration of such treatment is found in Gieseler, *Lehrbuch der Kirchengeschichte*, vol. ii., Part III., 2d ed. (Bonn, 1849), pp. 118-124. Under the title "Ecclesiastical Usurpations" the author presents an inadequate and in some respects incorrect account of the new taxes introduced in the fourteenth century, interspersed with invective against the papacy.

³ Two recent writers who repeat this error are Thudichum, *Papsttum und Reformation im Mittelalter* (Leipzig, 1903), p. 63; Samuel R. Green, *A Handbook of Church History from the Apostolic Era to the Dawn of the Reformation* (London, 1904), p. 536.

⁴ The treasure actually amounted to a little over a million. See the documents published by Ehrle, "Die '25 Millionen' im Schatze Johannis XXII.," *Archiv für Literatur- und Kirchengeschichte des Mittelalters*, vol. v. (1889), pp. 159-166, and Sägmüller, "Die Schatz Johannis XXII.," *Historisches Jahrbuch*, vol. xviii. (1897), pp. 37-57. On this point and also on the general question of the trustworthiness of chroniclers see Mollat, "Jean XXII. (1316-1334) fut-il un Avare?" *Revue d'Histoire ecclésiastique*, vol. v. (1904), pp. 522-530.

with the different countries of Europe, the lives of individual popes, papal diplomatics, the work of the chancery and the penitentiary, in short, almost every phase of papal history has been the object of new study and research.¹ In no field has this quickened interest displayed itself more prominently than in that of finance, where the results are the more striking on account of the rich harvest yielded by the previously little known fiscal records of the Holy See.² In place of a meagre, and in large part prejudiced literature, we now possess a considerable body of monographs and short papers based on first-hand material and untainted by sectarian controversy.

It should be said that there is no convenient way of giving unity to a discussion of this literature. Each writer in this virgin territory has independently hewn out a little clearing, more or less isolated from the others. The plan adopted in the following pages, therefore, is that of describing the financial organization and the revenues of the papacy as portrayed in recent literature, indicating in foot-notes the works from which the information on each topic is drawn.³ Before proceeding, however, it is only just to indicate briefly the more important books by the principal writers.

The first work which brought to general knowledge the series of accounts kept by the papal exchequer and the value of their contents was published in 1889 by Adolph Gottlob.⁴ Having begun the examination of the cameral

¹ On the opening of the Vatican Archives and the research which followed see Haskins, *The Vatican Archives*, pp. 40-58.

² Before the opening of the Vatican Archives, a few extracts from these records had been published. See Theiner, *Codex Diplomaticus Dominii Temporalis S. Sedis* (3 vols., Rome, 1861-62), and his other works mentioned below, p. 269, note 1. See also Munch's work cited at the same place.

³ When a work is mentioned for the first time, the title is given in full, but in subsequent citations the form is contracted.

⁴ *Aus der Camera Apostolica des 15 Jahrhunderts. Ein Beitrag zur Geschichte des päpstlichen Finanzwesens und des endenden Mittelalters*, Innsbruck. The cameral accounts had been exploited to a certain extent previous to 1889, and extracts from them had been published. In addition to those noted above (note 2) and below (p. 269, note 1) the following had appeared: Guasti, "Gli Avanzi dell' Archivio di un Pratese Vescovo di Volterra che fu al Concilio di Costanza," *Archivio Storico Italiano*, 4th series, vol. xiii. (1884), pp. 25-41, 171-209, 313-

accounts in the course of studies on the papal policy in the Turkish wars, Dr. Gottlob became impressed with the importance of these records, and stopped by the way to investigate the papal financial administration in the fifteenth century. The first third of his work is given to a description of the cameral accounts, very general for the earlier period,¹ but assuming the nature of an inventory for the century to which the author especially directs his attention.² The remaining pages contain an account of the organization of the financial department and the system of taxation. The usefulness of the latter part of the work is by no means confined to the fifteenth century, since the earlier history of the various offices and taxes is usually traced. This monograph, like most pioneer works, contains errors, and many of the topics dealt with have subsequently received a much more thorough treatment; but

338; Palmieri, *Introiti ed Esiti di Papa Nicolò III.*, Rome, 1889. They had been utilized also by a small number of writers concerned primarily with subjects other than papal finance (see the introduction to Gottlob's book, p. 3). The only previous descriptions of their extent and contents, however, were two notes so brief as to give no adequate conception of their importance. See Gregorovius, "Das Römische Staatsarchiv," *Historische Zeitschrift*, vol. xxxvi. (1876), pp. 157-173; Ottenthal, "Bemerkungen über päpstliche Cameralregister des 15 Jahrhunderts," *Mittheilungen des Instituts für oesterreichische Geschichtsforschung*, vol. vi. (1885), pp. 615-626.

¹ The extant cameral accounts of the Avignonese papacy are deposited mainly in the Secret Archives of the Vatican, and these Gottlob made no attempt to classify systematically. An inventory of these is given in de Loyer, "Les Archives de la Chambre apostolique au XIV^e Siècle. Première Partie: Inventaire," *Bibliothèque des Écoles françaises d'Athènes et de Rome*, Fasc. 80, Paris, 1899. The general nature of the contents of the different series comprised in these accounts is described by Haskins, *Vatican Archives*, pp. 46-47; Kirsch, *Die päpstlichen Kollektoren in Deutschland während des XIV Jahrhunderts* (Paderborn, 1894), preface. The method of account-keeping under John XXII. is explained by Göller, "Zur Geschichte der päpstlichen Finanzverwaltung unter Johann XXII.," *Römische Quartalschrift*, vol. xv. (1901), pp. 281-302. The most practical guide for the actual use of the accounts in the Vatican is Guérard's introduction to the first volume of "Documents pontificaux sur la Gascogne d'après les Archives du Vatican," *Archives historiques de la Gascogne*, Paris, 1896.

² The cameral accounts of the fifteenth century papacy are preserved largely in the Archivio di Stato in Rome. Gottlob overlooked several series deposited there, for which see Meister, "Auszüge aus den Rechnungsbüchern der Camera Apostolica zur Geschichte der Kirchen des Bistums Strassburg 1415-1513," *Zeitschrift für die Geschichte des Oberrheins*, new series, vol. vii. (1892), pp. 104-108; Schmitz, "Die Libri Formatarum der Camera Apostolica," *Römische Quartalschrift*, vol. viii. (1894), pp. 451-472. A few accounts are in Florence. See Göller, "Aus der Camera Apostolica," *Römische Quartalschrift*, vol. xvi. (1902), p. 185.

it still gives a useful general view of the papal financial system.

Dr. Gottlob's interest in papal finance did not cease with the publication of his first work, and he continued researches along lines leading from his original theme. The taxes imposed by the popes for the Turkish wars suggested the question of the papal right to levy these taxes, which, in turn, involved their origin and development. Gottlob, therefore, published in 1892 a monograph on the history and administration of the crusading taxes in the thirteenth century.¹ In this field he broke new ground, and altho his monograph utilized only the then available printed sources, and even these not exhaustively, it still remains the best authority we have on the subject. The failure to make use of manuscript materials is, however, especially regrettable.² Dr. Gottlob has continued his researches in this field indefatigably. The consideration of the crusading taxes, designated by him as the first great step in the up-building of the papal financial system of the later middle ages, was followed in 1903 by a treatise on the *servitia* taxes which constitute the second step.³ This little book contains a mass of valuable material industriously gathered from widely scattered sources, but the presentation suffers from the attempt, filling a large part of the work, to make the facts fit into a preconceived theory of the origin of these taxes.⁴

¹ Die päpstlichen Kreuzzugs-Steuern des 13 Jahrhunderts: ihre rechtliche Grundlage, politische Geschichte, und technische Verwaltung, Heiligenstadt.

² Collectoria 213 in the Vatican Archives, for example, is a summary of the collectors' reports for the universal sexennial tenth imposed by the council of Lyons in 1274, and contains much additional information on the political history and technical administration of that impost.

³ "Die Servitientaxe im 13 Jahrhundert. Eine Studie zur Geschichte des päpstlichen Gebührenwesens," Kirchenrechtliche Abhandlungen, herausgegeben von U. Stutz, Stuttgart.

⁴ Another study by Gottlob more directly arising out of his first theme appeared in 1906: "Kreuzablass und Almosenablass. Eine Studie über die Frühzeit des Ablasswesens," Kirchenrechtliche Abhandlungen, herausgegeben von U. Stutz, Stuttgart. The book is concerned with the origin and early history of the two kinds of indulgences, and gives little space to the period when they began to be of financial importance to the papal exchequer.

The next author after Gottlob to enter the field of papal finance was likewise led to the subject indirectly, but from an entirely different starting-point. Paul Fabre, as a member of the École française de Rome, began explorations in the Vatican Archives for material relating to the early administration of the papal patrimonies, and in the pursuit of this object became interested in the *Liber Censuum*. This great compilation, drawn up by the camerarius Cencio in 1192, contains a list of those who paid census to the Holy See, together with copies of many documents confirmatory of the papal claims. Fabre, impressed with the importance of the document, began to edit it, and published the first part in 1889.¹ Three years later he gave to the public his *Étude sur le Liber Censuum*,² in which he not only treats critically the manuscripts and sources of the *Liber Censuum*, but also delineates the history of the institution itself. In an admirably clear and concise style, resembling that of his teacher, Fustel de Coulanges, Fabre traces the extension in the use of the term "census" and the origin and growth of the various papal dues to which the term came to be applied. This volume, the result of a keen analytical study of the sources, is not likely to be superseded as a work of prime importance on the early papal revenues, altho some of Fabre's statements concerning the class of census known as Peter's pence have been amplified or corrected in a recent doctoral dissertation by O. Jensen.³ The latter is interested more especially in the history and administration of the English Peter's pence, which he treats more fully and critically than Fabre. The works of the two should be read together.

The study of Fabre was followed in 1894 by Leo König's

¹ "Le *Liber Censuum de l'Église romaine*," Bibliothèque des Écoles françaises d'Athènes et de Rome, Paris.

² "Étude sur le *Liber Censuum de l'Église romaine*," Bibliothèque des Écoles françaises d'Athènes et de Rome, Fasc. 62, Paris, 1892.

³ *Der englische Peterspfennig und die Lehensteuer aus England und Irland an den Papststuhl im Mittelalter* (Rostocker Inaugural Dissertation), Heidelberg, 1903. This in substance is practically the same as his paper, "The 'Denarius Sancti Petri' in England," *Transactions of the Royal Historical Society*, new series, vols. xv. (1901), pp. 171-261, xix. (1905), pp. 209-277.

treatise on the papal exchequer under Clement V. and John XXII.¹ In this compendious little book of eighty-seven pages Professor König outlines the papal financial system as it existed in the early part of the fourteenth century. The title, however, is somewhat misleading, for, however true the description of the system under Clement V. may be, it is inadequate for the period of change under John XXII. The author obtained nearly all of his material from the printed registers and cameral accounts of Clement V., and failed to utilize the much greater mass of manuscript accounts existing for the pontificate of John XXII. The financial system of John XXII. still remains an attractive field for investigation.²

In the same year Professor J. P. Kirsch, of Freiburg, Switzerland, one of the most prolific writers on the subject, published his first important work, the initial volume of a series of publications on the financial history of the fourteenth century papacy issued under the auspices of the Görres-Gesellschaft.³ It consists of extracts from the accounts of the collectors of the papal revenues in Germany, with an elaborate introduction on the system of collection as it appears in the cameral accounts of the fourteenth century. In the course of this investigation Kirsch gathered much material on the finances of the cardinal-college, which forms the basis of a brief but valuable monograph published in 1895.⁴ His discussion of the relation of the camera of the cardinal-college to the papal camera and of the revenues shared between the two has been supplemented by the re-

¹ Die päpstliche Kammer unter Clemens V. und Johann XXII. Ein Beitrag zur Geschichte des päpstlichen Finanzwesens von Avignon, Vienna.

² On the nature of the field and the sources see Göller, "Zur Geschichte der päpstlichen Finanzverwaltung unter Johann XXII.," *Römische Quartalschrift*, vol. xv. (1901), pp. 281-302. On the sources see also de Loyer, *Les Archives de la Chambre apostolique*.

³ "Die päpstlichen Kollektorien in Deutschland während des XIV Jahrhunderts," *Quellen und Forschungen aus dem Gebiete der Geschichte*. In Verbindung mit ihrem historischen Institut in Rom, herausgegeben von der Görres-Gesellschaft, Paderborn, 1894.

⁴ "Die Finanzverwaltung des Kardinalkollegiums im XIII und XIV Jahrhundert," *Kirchengeschichtliche Studien*, herausgegeben von Dr. Knöpfler, Dr. Schrörs, Dr. Sdralek, Münster i. W.

searches of Paul M. Baumgarten, who published in 1898 an ample volume containing a large number of extracts from manuscripts and a long introduction.¹ The work of Baumgarten rarely duplicates that of Kirsch, but expands or corrects some points and adds much that is entirely new. In 1903 Kirsch contributed another volume to the Görres-Gesellschaft series, devoting himself this time to the annates, and the short but illuminating introduction presents one of the clearest expositions of the nature of this much misunderstood benefice tax that can be found in print.²

The work of Samaran and Mollat on papal finance in France during the fourteenth century³ fittingly closes the list of more important studies, not only because it is the most recent, but also because, despite the apparent limitation of the title, it is the best general survey of the papal financial system that has yet appeared. The volume embodies the results of much patient research in the Vatican Archives on the part of the author, one of whom, Samaran, was formerly a member of the École française de Rome, while the other was chaplain of the community of Saint-Louis-des-Français à Rome. They were the first to undertake the work of searching the papal registers for material supplementary to that found in the cameral accounts and combine properly the results of the double investigation. Their work, with much new material, contains a scholarly and interesting treatment of the organization of the central administration, the history of the taxes levied through collectors, the work of these officials, their relations to the camera, the methods of conveying the proceeds of taxation to the curia, and the effects of the papal fiscal policy on the French clergy.

¹ *Untersuchungen und Urkunden über die Camera Collegii Cardinalium für die Zeit von 1295 bis 1437*, Leipzig.

² "Die päpstlichen Annaten in Deutschland während des XIV Jahrhundert. Erster Band: von Johann XXII. bis Innocenz VI.," *Quellen und Forschungen aus dem Gebiete der Geschichte*. In Verbindung mit ihrem historischen Institut in Rom, herausgegeben von der Görres-Gesellschaft, Paderborn.

³ "La Fiscalité pontificale en France au XIV^e Siècle," *Bibliothèque des Écoles françaises d'Athènes et de Rome*, Fasc. 96, Paris, 1905.

In this rapid enumeration the consideration of the large amount of periodical literature now existing has been necessarily omitted. References to this literature, sufficiently indicating its nature, occur in the following pages, but, in passing, the work of Emil Göller should be mentioned. This brilliant young assistant in the Prussian Historical Institute at Rome has done much work during the past few years on the financial documents in the Vatican Archives, and has published from time to time a number of brief and pithy papers, mainly on obscure topics connected with papal finance. These form a valuable contribution to the literature of the subject.¹

II. *Administrative Organization.*

During the early middle ages the papacy may scarcely be said to have had a financial department. The papal income was derived mainly from the patrimonies, which necessitated organization for the management of estates rather than for the administration of finances.² After the eighth century new sources of income were found in Peter's pence and the census paid by exempt churches and monasteries, but these new revenues were rendered at the Holy See by the payers themselves or were forwarded irregularly as opportunity offered.³ No new organization was developed for the levy of these taxes, and the simple financial business of the papacy continued to be performed by the household officials.⁴

¹ Information on papal finance is occasionally found in more general works, such as Haller's *Papsttum und Kirchenreform. Vier Kapitel zur Geschichte des ausgehenden Mittelalters*, Berlin, 1903.

² On the administration of the papal patrimonies see Fabre, *De Patrimonio Romanae Ecclesiae usque ad Aetatem Carolinorum* (Thesis), Lille, 1892; Grisar, "Verwaltung und Haushalt der päpstlichen Patrimonien um das Jahr 600," *Zeitschrift für katholische Theologie*, vol. i. (1877), pp. 526-563; Schwarzlose, "Die Verwaltung und die finanzielle Bedeutung der Patrimonien der römischen Kirche bis zur Gründung des Kirchenstaats," *Zeitschrift für Kirchengeschichte*, vol. xi. (1890), pp. 62-100.

³ Daux, "Le Cens pontifical dans l'Église de France," *Revue des Questions historiques*, vol. lxxv. (1904), pp. 64-66; Jensen, 'Denarius Sancti Petri,' vol. xix. pp. 228-229.

⁴ Fabre, *Étude*, pp. 149-155.

The first impulse towards the formation of an administrative department for finance was given by the necessity of increasing the papal income. In the latter part of the twelfth century, with expanding political and ecclesiastical interests, the popes were outgrowing the revenues from the States of the Church, just as the kings of France and England were finding it impossible to supply their wants from their old dues. The financial difficulties of the Holy See were becoming apparent as early as the time of Alexander III. (1159–1181), who was forced by the exigencies of the schism to contract many loans.¹ There is first of all an endeavor to secure a greater yield from the old revenues, the administration of which had fallen into such disorder that it was frequently impossible to determine who the tax payers were or how much they owed. It was to remedy this disorder that Cencio drew up the *Liber Censuum* in 1192.² Under Innocent III. (1198–1216) we hear of a few special agents sent out to enforce the better payment of this revenue,³ and Honorius III. (1216–27) devised, and for a brief time put into execution, a plan for the systematic gathering of census by collectors despatched for this purpose into all parts of Europe.⁴

The continually increasing needs of the papacy, however, could not be met merely by a more rigid and orderly enforcement of the old papal dues. In the first half of the thirteenth century, in addition to the burdens imposed by the costly struggle with the Hohenstaufen, the papacy undertook to finance the crusades.⁵ This was the point of departure for a new tax on clerical incomes which ultimately made necessary the creation of a strongly centralized de-

¹ Fedor Schneider, "Zur älteren päpstlichen Finanzgeschichte," *Quellen und Forschungen aus italienischen Archiven und Bibliotheken*, vol. ix. (1906), pp. 2, 8–12.

² Fabre, *Étude*, pp. 1–2.

³ Daux, *Le Cens pontifical*, pp. 67–68.

⁴ Kirsch, "Les Collectories de la Chambre apostolique vers le Milieu du XIV^e. Siècle," *Compte Rendu du troisième Congrès scientifique international des Catholiques*, tenu à Bruxelles du 3 au 8 Septembre, 1894, Sec. 2, p. 291.

⁵ Kirsch, "Comptes d'un Collecteur pontifical du Diocèse de Lausanne sous le Pape Jean XXII.," *Archives de la Société d'Histoire du Canton Fribourg*, vol. viii. (1903), p. 65.

partment for the administration of the papal finances. The crusading subsidies, payable by all the clergy under the dominion of the Holy See, required an elaborate organization for their assessment and levy. At first each bishop attended to the collection within his diocese and forwarded the proceeds to the Holy Land as opportunity offered, but under this method much of the money never arrived at its destination. Various remedies gradually tending toward centralized control were tried. We find the bishops made responsible to a central committee of supervisors appointed by the pope. But this after trial was found inadequate, since the bishops were still not sufficiently amenable to papal control. They were eventually displaced by collectors appointed by and responsible to the central authority, whose work was step by step systematized and made uniform. This process may be said to have been completed about 1274.¹

The control of the new agents was naturally placed in the hands of the officials who had previously handled the papal revenues. But the simple organization of former days no longer sufficed. Under its new responsibilities the papal exchequer, known as the camera, changed from a position of comparative insignificance to one of great importance. As representing the curia to the outside world, it came to rival the great department of the chancery.² The powers of the camera continued to grow until well into the fourteenth century. Loans repeatedly contracted by the popes in the latter part of the thirteenth century³ indicate that, despite the yield of the new income taxes, the current revenues still barely sufficed to meet the more pressing and immediate needs of the papal exchequer. The political differences of Boniface VIII. (1295-1303) with a large part of the princes of Europe weakened these already

¹ Gottlob, *Kreuzzugs-Steuern*, pp. 167-168.

² Max Jansen, "Papst Bonifatius IX. und seine Beziehungen zur deutschen Kirche," *Studien und Darstellungen aus dem Gebiete der Geschichte*, herausgegeben von H. Grauert (Freiburg im Breisgau, 1904), p. 108.

³ Gottlob, "Päpstliche Darlehenschulden," *Historisches Jahrbuch*, vol. **xx**. (1899), pp. 676-685.

slender resources,¹ and the removal of the papacy to Avignon a few years later seriously curtailed the income from the Papal States.² The first half of the fourteenth century, therefore, saw the origin of a number of new taxes, and the administration of these naturally added to the duties and powers of the camera.

In the development of the papal finances an epoch is marked by the pontificate of John XXII. Not only were several new taxes instituted by this great administrator, but the application of old taxes was expanded and their exaction more strictly enforced. The work of the collectors was more closely supervised, the duties of the officials composing the camera became more sharply defined, and a uniform system of bookkeeping was adopted. After this period of financial and administrative reform no wholly new taxes were introduced during the fourteenth century, and such changes as took place in the administrative system were mainly along the lines marked out by John XXII. The fifteenth century, in many respects transitional in character, witnessed no increase in the authority of the papal camera. We may say, then, that about the middle of the fourteenth century is the time when the financial system of the mediæval papacy was working in the full vigór of its highest development.³ It is this period to which the following description applies.

The most important member of the staff composing the papal camera⁴ was the camerarius, who had complete charge

¹ Grandjean, "Recherches sur l'Administration financière du Pape Benoît XI," *Mélanges d'Archéologie et d'Histoire*, vol. iii. (1883), pp. 47-48.

² Kirsch, *Comptes d'un Collecteur pontifical*, p. 66.

³ Samaran et Mollat, *La Fiscalité pontificale*, pp. 159-160; Kirsch, "L'Administration des Finances pontificales au XIV^e Siècle," *Revue d'Histoire ecclésiastique*, vol. i. (1900), p. 274.

⁴ For literature on the papal camera and its organization see Berlière, "Inventaire analytique des *Libri Obligationum et Solutionum* des Archives vaticanes au Point du Vue des anciens Diocèses de Cambrai, Liège, Thérouanne et Tournai," Institut historique belge de Rome (Rome, 1904), Introd., p. iii, note 1. The papal camera alone is considered here. The cardinal-college also had a camera, which was established in the latter part of the thirteenth century to handle the share of

of financial affairs, subject solely to the higher authority of the pope. The camerarius not only directed the fiscal policy, but also intervened in the smallest details of administrative work. Both the subordinate members of the bureau and the agents acting outside the curia were subject to his orders. He appointed the collectors, superintended their work, and ruled their relations with the tax payers.¹ The camerarius was a minister of finance, with an exceptionally intimate knowledge of the temporal affairs of the papacy due to this thoroughness of supervision, and thus was inevitably one of the most influential officials of the curia.²

The member of the camera who ranked next to its chief was the treasurer. He received the money, was responsible for its safe-keeping, and made the necessary disbursements.³ Whenever requested by the pope, he rendered an account of the sums in the treasury,⁴ and once a year submitted a report to a council of the camera presided over by the camerarius. The treasurer, like the camerarius, might appoint collectors, receive, examine, and approve their accounts, give receipts, and issue instructions to them. Ordinarily, however, when such documents are issued in his name, the approval of the camerarius is mentioned,⁵ and his position was evidently one of subordination to the head of the department.

The camerarius had the assistance and advice of a college of clerks, usually three or four in number, who owed obedi-

the revenues of the Roman church granted to the cardinals in 1289 by Nicholas IV. The camera of the cardinal-college, however, participated in the levy only of such taxes as were paid directly at the curia and received its share of other revenues from the papal camera. The latter, therefore, was relieved only to a small extent of its administrative burdens. Kirsch, *L'Administration des Finances pontificales*, p. 278. On the cardinal camera see the works cited above, pp. 258-259.

¹ Gottlob, *Aus der Camera Apostolica*, pp. 78-79; Samaran et Mollat, *La Fiscalité pontificale*, p. 3.

² Götler, "Mitteilungen und Untersuchungen über das päpstliche Register- und Kanzleiwesen im 14 Jahrhundert, besonders unter Johann XXII. und Benedikt XII.," *Quellen und Forschungen aus italienischen Archiven und Bibliotheken*, vol. vii. (1904), p. 47; Jansen, *Papst Bonifatius IX.*, p. 109.

³ Kirsch, *L'Administration des Finances pontificales*, p. 292.

⁴ König, *Die päpstliche Kammer*, p. 78.

⁵ Samaran et Mollat, *La Fiscalité pontificale*, p. 6.

ence to him and performed whatever duties might be assigned to them, whether within or without the curia. Among other things they assisted in making receipts and disbursements, balancing and entering accounts, and drawing up cameral letters and documents. They sometimes went on extraordinary embassies and were often appointed collectors.¹ Altho subordinate to the camerarius in executive matters, the cameral clerks formed for him an advisory council, and together with the camerarius and treasurer had part and voice in the sittings of the camera.² Gottlob sees in the cameral clerks what Bagehot and Lowell find in the permanent under-secretaries of the English administrative departments,—the solid foundation which preserved the unbroken continuity of financial administration, whatever the vicissitudes in the fortunes of the papacy and the changes in the heads of the department.³

In the mediæval administrative systems there existed a close connection between judicature and finance. In England during the Norman period the same officials sat in the exchequer and in the courts of justice, and when under later kings the judiciary divided into three great branches, each with its separate jurisdiction, the exchequer formed one of these.⁴ In a similar manner the French *chambre des comptes* combined both administrative and judicial functions in respect to finance.⁵ The papal camera formed no exception to the rule, and its staff was well organized to handle litigation arising in connection with the revenues. The camerarius possessed a jurisdiction, shared by the treasurer, over officials and agents of the camera, over papal

¹ Document published by Haller, "Zwei Aufzeichnungen über die Beamten der Curie im 13 und 14 Jahrhundert," *Quellen und Forschungen aus italienischen Archiven und Bibliotheken*, vol. i. (1898), p. 8; König, *Die päpstliche Kammer*, pp. 80-81.

² Samaran et Mollat, *La Fiscalité pontificale*, p. 7.

³ Gottlob, *Aus der Camera Apostolica*, p. 112.

⁴ Stubbs, *The Constitutional History of England* (Oxford), vol. i. (1897), pp. 406-407, 418, vol. ii. (1896), pp. 279-280.

⁵ Viollet, *Histoire des Institutions politiques et administratives de la France*, vol. iii. (Paris, 1903), pp. 371-378.

debtors, and over a large part of the members of the curia.¹ There were also an *auditor camerae* and a *vice-auditor*,² either of whom acted as a judge of first instance in cases concerned with the revenue and its collection, when ordered to do so by the camerarius.³ The auditors in their delegated judicial authority did not supersede their superior officer, who could still, in person or through delegates, hear and decide causes. Connected with the auditor was a *sigillator* whose duty it was to affix the seal of the auditor to documents. The fees received for the performance of this office, like those received by the *bullatores*,⁴ were delivered to the camera. The remaining members of the legal force were the *procurator fisci* and the *advocati camerae*. The former, who was the prosecuting attorney in all cases touching the revenue, was not strictly a member of the camera, but the execution of his duties brought him into very close contact with it, and he was obliged to consult the head of the department whenever its interests were involved.⁵ The cameral advocates looked after the affairs of the camera in cases introduced by the *procurator fisci*, and supplied the camerarius with whatever legal advice he might desire.⁶

¹ Document published by Haller, *Zwei Aufzeichnungen über die Beamten der Curie*, pp. 16-17; Samaran et Mollat, *La Fiscalité pontificale*, pp. 3, 136; König, *Die päpstliche Kammer*, p. 75.

² The judicial organization of the camera has received scant attention. In an article published as late as 1902 Kirsch suggests that the office of *auditor camerae* was introduced by John XXII. "Note sur deux Fonctionnaires de la Chambre apostolique au XIV^e Siècle," *Mélanges Paul Fabre* (Paris), pp. 390-403. Hinschius, however, had already pointed out the existence of the name under Nicholas III. (1277-80). *Kirchenrecht*, vol. i. (Berlin, 1869), pp. 409-410. Presumably jurisdiction attached to the office at this early date, but the first notice of this jurisdiction, known to me, occurs in a document of 1298, "Historia et Cartularium Monasterii Sancti Petri Gloucesteriae," *Rolls Series*, vol. i. (London, 1863), *Introd.*, p. lxxxi.

³ The fullest account of the functions of these two officials is given by Götter, "Aus der Camera Apostolica," *Römische Quartalschrift*, vol. xv. (1901), pp. 425-427; "Die Constitution 'Ratio Iuris' Johannes XXII. und die Camera Apostolica," *Römische Quartalschrift*, vol. xvi. (1902), pp. 415-417.

⁴ See below, p. 293.

⁵ Document published by Haller, *Zwei Aufzeichnungen über die Beamten der Curie*, p. 22; Kirsch, *Note sur deux Fonctionnaires de la Chambre apostolique*, p. 397.

⁶ Document by Haller, p. 22; Samaran et Mollat, *La Fiscalité pontificale*, p. 136.

The personnel of the camera was completed by a number of subordinates: *scriptores*, who performed the clerical work of the department; *cursores*, who acted as messengers; and notaries.¹

Outside the curia numerous agents were employed in collecting the revenues and transmitting them to the camera. As already indicated, collectors had first been sent out from the curia in the early part of the thirteenth century, to gather the census. But the census did not in itself constitute a sufficiently important source of income to warrant the maintenance of a regular staff of collectors, and it was only in connection with the new crusading taxes that such a system was established.² The collectors of this revenue were usually commissioned to raise other papal dues within their respective districts. Throughout the thirteenth century, however, the organization lacked the element of permanency, since the tenure of office of the collectors was determined primarily by the intermittently imposed Holy Land subsidies. It was not until the time of John XXII. and the following popes, when the succession of important taxes became practically continuous, that large parts of Europe came to be organized into collectorates, in each of which a collector was permanently maintained.³

The collectors received appointment from and were removable at the will of the pope or the camerarius.⁴ Clerks of low rank in the hierarchy, such as canons, were usually selected for the office, probably because, like the men of low estate with whom the French kings were filling their administrative offices, they could be relied upon for faithful service. The collector, after receiving instructions in his duties at the camera, went into his district, which was

¹ Document by Haller, pp. 25-26; Samaran et Mollat, *La Fiscalité pontificale*, p. 8; König, *Die päpstliche Kammer*, p. 81.

² See above, p. 261-262.

³ Kirsch, *Les Collectories de la Chambre apostolique*, p. 291. An excellent account of the French collectorates and the work of the collectors is given by Samaran et Mollat, *La Fiscalité pontificale*, chaps. iii.-iv.

⁴ Samaran et Mollat, *La Fiscalité pontificale*, pp. 77-78.

usually a group of church provinces, bearing with him letters of introduction to the local prelates. On his arrival he published his commission, and after consulting the bishops and cathedral clergy proceeded to name sub-collectors in each diocese. The actual work of collection was done mainly by these assistants under the direction and close supervision of the collector, to whom they delivered the money received together with their accounts. To enforce payment, the collector was supplied with full powers of excommunication, suspension, and interdict, which he could confer upon his deputies.¹

The position of the collector in relation to the camera was necessarily one of considerable independence.² It was impossible for the camera to maintain a close supervision over the acts of its agents in distant lands, and, altho collectors sometimes sent to the camera for advice in cases not covered by their instructions,³ this could not always be done. The efficiency of the control was guaranteed, however, by the accounts which the collectors were required to render. Each collector during his term of office reported at irregular intervals the progress of the work, and at the close of his mission there took place a final reckoning with the camera for the whole period of his administration. If a collector failed to present his accounts, he was cited to appear before the camera on pain of excommunication, and, if this proved ineffective, he might be brought by force.⁴ There was no common form for drawing up the accounts. Ordinarily they contained a statement of the money received, the amounts deposited or transferred to the camera or its bankers, and the expenses incurred in its collection, but there is great diversity in the number, variety, and order

¹ Kirsch, *Die päpstlichen Kollektorien*, Introd., pp. I-ii, lvi-lviii.

² De Lesquen et Mollat, *Mesures fiscales exercées en Bretagne par les Papes d'Avignon à l'Époque du grand Schisme d'Occident* (Paris, 1903), p. 18.

³ A common item in the expense accounts of collectors is for messengers despatched to the camera for instructions. See, for example, Kirsch, *Die päpstlichen Kollektorien*, pp. 75-76.

⁴ Samaran et Mollat, *La Fiscalité pontificale*, pp. 126-127; Kirsch, *Die päpstlichen Kollektorien*, Introd., p. lix.

of details furnished.¹ The account when received at the camera was verified item by item by a clerk, who prepared a short summary to be laid before the camerarius, or sometimes before the whole camera, for approval. Only when thus approved did the collector receive a discharge.² This mode of control, altho somewhat loose, rarely resulted in dishonesty and malversation on the part of the collectors, who appear for the most part to have performed their duties faithfully and well.³

The money gathered by the collectors arrived at the curia in various ways. Occasionally it was sent by special messengers or brought by the collectors themselves, but ordinarily it was transferred to representatives of the Italian banking-houses employed by the camera for the purpose of receiving deposits and transmitting them to Rome. In the early part of the thirteenth century the Templars had been used for these purposes.⁴ But the organization of the

¹ Many good specimens of collectors' accounts are in print. Theiner, *Vetera Monumenta Historica Hungarum Sacram Illustrantia*, vol. i., Rome, 1859; *Vetera Monumenta Poloniae et Lithuaniae Gentiumque Finitimarum Historiam Illustrantia*, vol. i., Rome, 1860; *Vetera Monumenta Hibernorum et Scotorum Historiam Illustrantia*, Rome, 1864; Munch, *Pavelige Nuntiers Regnskabs-og Dagbøger, Førte under Tiende-opkraeavningen i Norden, 1282–1334*, Christiania, 1864; Haid, "Liber Decimationis Cleri Constanensis pro Papa de Anno 1275," *Freiburger Diözesan-Archiv*, vol. i. (1865), pp. 1–303; Hauthaler, *Libellus Decimationis de Anno 1285* (Beilage zum Programm—38 Ausweis—des f. e. Privatgymnasiums Collegium Borromäum), Salzburg, 1887; *Monumenta Vaticana Historiam Regni Hungariae Illustrantia, Series I.*, vol. i., *Rationes Collectorum Pontificiorum in Hungaria, 1281–1375*, Budapest, 1887; Fabre, "La Perception du Cens apostolique dans l'Italie centrale en 1291," *Mélanges d'Archéologie et d'Histoire*, vol. x. (1890), pp. 377–383; "La Perception du Cens apostolique en France, 1291–1293," *Ibid.*, vol. xvii. (1897), pp. 225–278; "Les Décimes ecclésiastiques dans le Royaume d'Arles de 1278 à 1283," *Annales du Midi*, vol. iv. (1892), pp. 372–380; Steinherz, "Die Einhebung des Lyoner Zehnten im Erzbistum Salzburg," *Mittheilungen des Instituts für oesterreichische Geschichtsforschung*, vol. xiv. (1893), pp. 1–86; Kirsch, *Die päpstlichen Kollektorien; Comptes d'un Collecteur pontifical*; Fraikin, *Les Comptes du Diocèse de Bordeaux de 1316 à 1453 d'après les Archives de la Chambre apostolique*, Rome, 1903; Göller, "Zur Geschichte des Bistums Basel im 14 Jahrhundert," *Quellen und Forschungen aus italienischen Archiven und Bibliotheken*, vol. vi. (1904), pp. 16–24.

² Samaran et Mollat, *La Fiscalité pontificale*, pp. 127–131; Kirsch, *Die päpstlichen Kollektorien*, Introd., pp. lxiii–lxiv.

³ Mollat, "Procès d'un Collecteur pontifical sous Jean XXII. et Benoît XII.," *Vierteljahrsschrift für Social- und Wirtschaftsgeschichte*, vol. vi. (1908), pp. 212–213.

⁴ Delisle, "Mémoire sur les Opérations financières des Templiers," *Mémoires de l'Institut national de France. Académie des Inscriptions et Belles-Lettres*, vol. xxxiii. (1888), Part II., pp. 21–22, 25–26.

Templars was too clumsy to meet the increasing financial business of the popes, who were already using the Italian firms for making loans and for exchange, and soon began to employ them in all their money transactions.¹ By the second half of the century the Italian bankers had almost entirely superseded the Templars.²

The firms which the papacy employed for its financial transactions were in close relation with the camera and had the title *mercatores camerae*.³ They kept representatives at the curia, who were members of the papal household,⁴ and had branches or agents in the principal money centers of Europe.⁵ The collectors on receiving the money deposited it in safe places, usually in monasteries, where it remained until they received orders from the curia to transfer it to the cameral merchants.⁶ The latter gave receipts for any sum assigned to them, in which they promised to restore the amount in full in any designated place on the demand of the collector or of an accredited agent of the pope. They took all risks, such as those of robbery and shipwreck, and pledged the possessions of the whole firm as a guarantee for repayment.⁷ The money might be

¹ Fedor Schneider, *Zur älteren päpstlichen Finanzgeschichte*, p. 3; Davidsohn, *Geschichte von Florenz*, vol. i. (Berlin, 1896) p. 798.

² Jordan, "Le Saint-Siège et les Banquiers italiens," *Compte Rendu du troisième Congrès scientifique international des Catholiques*, sec. 5, p. 294.

³ The title *campsores camerae* seems to have been applied to them also without distinction. See, for example, the document in *Liber Censuum*, vol. i. p. 12*. The exact significance of the title, like that of *mercatores regis* in England, is not clear, for some firms seem to have participated in papal business who did not have the title. Jordan, *Le Saint-Siège et les Banquiers italiens*, p. 294; Gottlob, *Kreuzzugs-Steuern*, p. 251; Georg Schneider, *Die finanziellen Beziehungen*, pp. 61-64.

⁴ Document published by Haller, *Zwei Aufzeichnungen über die Beamten der Curie*, p. 22.

⁵ Georg Schneider, *Die finanziellen Beziehungen*, pp. 30-32.

⁶ Kirsch, *Die päpstlichen Kollektoren*, Introd., p. lvi.

⁷ For the form of different contracts and the responsibilities of the papal bankers see Arias, "Per la Storia economica del Secolo XIV. Comunicazioni d' Archivio ed Osservazioni," *Archivio della R. Società Romana di Storia Patria*, vol. xxvii. (1905), pp. 336-345. On the juridical personality of the banking firms doing the cameral business see Arias, "Le Società di Commercio medievali in Rapporto con la Chiesa. Osservazioni e Documenti sulla loro Costituzione interna," *Ibid.*, vol. xxix. (1906), pp. 351-377.

ordered to Rome at once or the bankers might be allowed to hold it in deposit for a time, and in the latter case they might derive a profit by using it for capital in other enterprises.¹ The specie itself was sometimes sent to Rome; at other times the transfer was made by a bill of exchange.² The merchants of the camera also served as money changers. The collectors were obliged to accept payment of taxes in the currency of the country where they were levied,³ and such receipts had to be changed to the money in use at the papal curia.⁴ For these services the merchants were paid at a variable rate.⁵ A third office performed by the cameral merchants was that of advancing loans on the security of the papal revenues. In return, certain taxes were assigned to be paid to them when collected.⁶ The collection itself might be placed in their hands; but, because of the general tendency to separate administrative and financial functions, this was of rare occurrence.⁷ For such loans the popes must usually have paid interest, either directly or indirectly.⁸ The camera kept running accounts with the merchants, and maintained an efficient control through its power to call at any time for their accounts and papers in order to strike a balance.⁹ If the firms failed to meet

¹ Georg Schneider, *Die finanziellen Beziehungen*, p. 34.

² Jordan, *Le Saint-Siège et les Banquiers italiens*, p. 293.

³ Gottlob, *Kreuzzugs-Steuern*, p. 265, sec. 31.

⁴ Samaran et Mollat, *La Fiscalité pontificale*, pp. 142-143.

⁵ The merchants who transported the Hungarian tenth in 1281-86 charged about 25 per cent. *Monumenta Vaticana Historiam Regni Hungariae Illustrantia*, vol. i. p. 8. Several examples of a high rate are given by G. Schneider, *Die finanziellen Beziehungen*, p. 37; Gottlob, *Kreuzzugs-Steuern*, p. 249. In the fourteenth century the rate was much less. Examples given by Arias indicate that the rate for transportation varied from $\frac{1}{2}$ to 4 per cent. *Il Sistema della Costituzione economica e sociale italiana nell' Età dei Comuni* (Turin, 1905), pp. 533-541.

⁶ G. Schneider, *Die finanziellen Beziehungen*, pp. 39-44.

⁷ Jordan, *Le Saint-Siège et les Banquiers italiens*, p. 299.

⁸ Gottlob, *Päpstliche Darlehensschulden*, p. 715; F. Schneider, "Das kirchliche Zinsverbot und die kuriale Praxis im 13 Jahrhundert," *Festgabe Heinrich Finke* (Münster i. W., 1904), pp. 159-167. It is difficult to distinguish when interest was paid, as it was usually concealed in the terms of the contract. Arias prints a document of 1328 in which its payment by the pope is clearly stated. *Il Sistema*, p. 548.

⁹ Samaran et Mollat, *La Fiscalité pontificale*, p. 155.

their obligations or seemed financially unsound, the pope could sequestrate their property.¹

The position occupied by the cameral merchants gave them great advantages for securing other business besides that of the papacy. The numerous ecclesiastics who on coming to Rome were obliged to borrow in order to meet papal charges turned naturally to the bankers standing in relations with the curia.² Such loans could be made only with the permission of the pope, who gave the creditor special protection in recovering from the debtor. The latter was compelled to pledge as security not only his own property but also that of his church. If the debt were not paid within a month of the time specified, the creditor could obtain a special executory process for speedy recovery to be carried out by officials appointed at the curia and enforced by ecclesiastical censures.³ Furthermore, if clergy outside the curia needed money to meet papal taxation or for other purposes, they were apt to place business with the accredited agents of the Holy See.⁴ Many of these debts bore interest, of which the popes were often aware, altho they seldom seem to have taken official cognizance of the fact.⁵ The merchants received protection in ecclesiastical courts,⁶ and, when occasion demanded, papal diplomacy was used in their behalf with sovereigns and peoples.⁷ The prominent position held by the Italian bankers in European financial affairs must be attributed in no small degree to the business and protection of the papacy.⁸

¹ This was done in the case of the Buonsignori and Riccardi in England in 1307. Jordan, "La Faillite des Buonsignori," *Mélanges Paul Fabre*, p. 418.

² Arias, *Il Sistema*, pp. 168-169.

Gottlob, "Kuriale Prälatenanleihen im 13 Jahrhundert," *Vierteljahrsschrift für Social- und Wirtschaftsgeschichte*, vol. i. (1903), pp. 352, 361-368; G. Schneider, *Die finanziellen Beziehungen*, pp. 54-59.

⁴ Arias, "I Banchieri toscani e la S. Sede sotto Benedetto XI.," *Archivio della R. Società Romana di Storia Patria*, vol. xxiv. (1901), p. 502.

⁵ Gottlob, *Päpstliche Darlehenschulden*, pp. 712-714; G. Schneider, *Die finanziellen Beziehungen*, p. 55.

⁶ Samaran et Mollat, *La Fiscalité pontificale*, pp. 157-158.

⁷ Gottlob, *Kuriale Prälatenanleihen*, p. 349.

⁸ G. Schneider, *Die finanziellen Beziehungen*, p. 71.

III. *Revenues.*

“A complete list of the revenues of the Holy See in the middle ages,” says Fabre, “would be the best picture that could be given of the temporal and even of the spiritual prerogatives of the papacy at this epoch.” The pope received an income in each of his capacities as vicar of the apostle, metropolitan of central Italy, bishop of Rome, temporal sovereign, feudal suzerain, and landlord.¹ Of revenues so diverse in nature it is difficult to make any strictly logical classification, but for convenience the regular sources of income may be grouped in five classes,—a grouping which follows approximately the order of their historical development, namely:—

1. Revenues from the Papal States.
2. Census.
3. Income taxes.
4. Benefice taxes.
5. Fees and miscellaneous receipts.

1. *Revenues from the Papal States.*² The revenue which the papacy derived from its position as temporal sovereign consisted of domanial income, taxes, fees, and perquisites such as those arising from jurisdiction. The income from the domain, which had once formed the main financial support of the papacy,³ had sunk into comparative insignificance since the ancient patrimonies had been merged in the Papal States.⁴ The revenues from the estates were of the kind ordinarily received by a landed proprietor in the middle ages,—returns from lands cultivated under direct

¹ Fabre, “Les Offrandes dans la Basilique vaticane en 1285,” *Mélanges d’Archéologie et d’Histoire*, vol. xiv. (1894), p. 225.

² For a bibliography on the general topic of the Papal States see Herzog-Hauck, *Realeencyklopädie*, s. v. *Patrimonium Petri*.

³ Schwarzlose, *Die Verwaltung und die finanzielle Bedeutung der Patrimonien der römischen Kirche*, p. 96.

⁴ Kirsch, *Comptes d’un Collecteur*, p. 66.

management, dues for pasturage, mills, fishing, and the like.¹ Direct taxes were levied in the form of procurations paid by cities, castles, and lords on the arrival of a new rector, of the army tallage, the burden of which fell upon the same tax-payers, and of the *focaticum* or house tax. As indirect taxes we count the tolls and customs.² From the beginning of the residence at Avignon until the restoration of papal authority by the legate Albornoz, the income from the Papal States—with the exception of the Comtat-Venaissin—was greatly diminished by the continued state of disturbance and rebellion.³

The collectors of the general papal revenues were not employed in this branch of the service. A special administration was maintained for the Papal States. At the head of the organization in each province stood a rector, who had complete supervision of administrative affairs. Under him were special officials in charge of the domains.⁴ Most of the fiscal affairs, however, were handled by the provincial treasurer, who exacted sums due, managed the expenditures, and kept the surplus at the disposal of the pope.⁵ The treasurer was originally subordinate to the rector, but his direct accountability to the curia brought about gradually, by the time of Clement VI. (1342–52), his complete independence.⁶

¹ Calisse, "Costituzione del Patrimonio di S. Pietro in Tuscia nel Secolo XIV.," *Archivio della R. Società Romana di Storia Patria*, vol. xv. (1892), pp. 21–24.

² Ibid., pp. 30–34; Eitel, *Der Kirchenstaat unter Clemens V.* (Berlin, 1907), pp. 66–68; Fabre, "Un Registre caméral du Cardinal Albornoz en 1364," *Mélanges d'Archéologie et d'Histoire*, vol. vii. (1887), pp. 132–195. An article by Malatesta contains some information on the indirect taxes. It is devoted mainly, however, to the salt gabelle in the fifteenth century. "Statuti delle Gabelle di Roma," *Biblioteca dell' Accademia Storico-Giuridica*, vol. v., Rome, 1886.

³ Eitel, *Der Kirchenstaat*, *passim*; Antonelli, "Vicende della Dominazione Pontificia nel Patrimonio di S. Pietro in Tuscia della Traslazione della Sede alla Restaurazione dell' Albornoz," *Archivio della R. Società Romana di Storia Patria*, vols. xxv. (1902), pp. 355–395, xxvi. (1903), pp. 249–341, xxvii. (1904), pp. 109–146, 313–349.

⁴ Eitel, *Der Kirchenstaat*, p. 69.

⁵ Calisse, *Costituzione del Patrimonio di S. Pietro in Tuscia*, p. 43.

⁶ Eitel, *Der Kirchenstaat*, p. 65; Fumi, *Inventario e Spoglio dei Registri della Tesoreria apostolica di Perugia e Umbria dal R. Archivio di Stato in Roma (Perugia, 1901)*, *Introd.*, p. xiv.

2. *The Census.* By the fourteenth century the census had become a relatively unimportant source of income. Grouped under this title in the cameral accounts are four kinds of revenues, differing somewhat in nature and in order of development. Originally the term was employed to designate the rents paid for the effective use and enjoyment of portions of the domains, and, therefore, in this sense it constituted one of the domanial revenues. But by analogy the term came to be applied to other revenues than those which might properly be included in the first class.¹

The first extension of this nature arose in the case of payments made by exempt ecclesiastical bodies. This usage of the term began in the ninth century, when monasteries commenced to place themselves under the vicar of Saint Peter for the protection against lay and ecclesiastical lords no longer afforded them by the decaying Carolingian dynasty. The monastery which assumed this relation gave its possessions into what was, in theory, the absolute ownership of the pope. But in fact only the bare title rested with the pope, so that he had no right either to use or to dispose of the property. In recognition, however, of the theoretical property right the monastery paid annually a nominal sum, which by analogy was called census. The essential object desired by the monastery was protection and the accompanying exemption from the temporal, especially the financial, jurisdiction of the bishop. Spiritual exemption did not originally form part of the protection for which census was paid. Towards the close of the eleventh century, however, a confusion arose between the two sorts of exemption, and during the next century all census-paying monasteries became spiritually, as well as temporally, exempt. Thus by a metamorphosis not unusual in the history of institutions the later developed function became the more important. The spiritual exemption in this case became in the fourteenth century the leading idea associated with the payment of census.²

This species of census never constituted a very important

¹ Fabre, *Étude*, pp. 26-28.

² *Ibid.*, pp. 28-112.

item in the papal budget. In the first place, the sum demanded in each case was small. In the time of John XXII. the heaviest payer in the British Isles owed only two pounds annually. Furthermore, the number of cases of exemption was not large, and by the close of the thirteenth century the creation of new ones had almost ceased. The total number in the British Isles in 1327 was only twenty-three, rendering annually £10 6s. 4d.¹ On the Continent the exemptions were somewhat more numerous.² Finally, the sums due were paid with great irregularity. Originally this form of census had been rendered at the Holy See by the payers themselves, and, since default of payment did not mean loss of privilege, a large accumulation of arrears was the natural result.³ The placing of this levy in the hands of collectors never resulted in more than spasmodic reforms. A collector appointed at the close of the thirteenth century to gather the census in southern Italy was able to collect from only 90 of the 193 churches and monasteries which, according to his commission, were charged with the due. Eighteen could not be found, some paid directly to the camera, some produced receipts of the time of Alexander IV. anticipating payment for forty years, and everywhere he met with difficulties and recalcitrants.⁴

In the *Liber Censuum*, under the same rubrics with the exempt monasteries, are entered many temporal rulers who were bound to make regular payments to the Holy See. For the most part the kings, princes, lords, and cities under this obligation had undertaken it in order to secure the protection of Saint Peter for their temporal possessions. It was a relation in the main similar to that of the exempt monasteries. The essential features were in both cases the recognition of the eminent domain of the pope and the pro-

¹ *Liber Censuum*, vol. i. pp. 224-226; British Museum, Add. MS., 34, 273, fols. 10-11.

² Blumenstock, *Der päpstliche Schutz im Mittelalter* (Innsbruck, 1890), p. 45.

³ Fabre, *La Perception du Cens apostolique en France*, p. 222; Berlière, *Inventaire analytique*, Introd., pp. vi-vii. Compare Daux, *Le Cens pontifical*, p. 65.

⁴ Fabre, *La Perception du Cens apostolique dans l'Italie centrale*, p. 375.

tection accorded by him. The lay lord surrendered his lands into the hands of the pope, received back the usufructuary enjoyment of them, and in return promised to pay tribute. To the officials of the camera the analogy was clear, and therefore the one payment as the other was designated by the term *census*.¹ This may be called the third variety.

The best-known example of such tribute is the thousand marks which King John of England promised in 1213 to pay annually in acknowledgment of his vassalage to the Holy See.² Under Boniface VIII. the rulers of Naples, Sicily, and the islands of Sardinia and Corsica became tributary,³ and there were many lords of smaller importance with some of whom the relation extended as far back as the eleventh century.⁴ The tribute was a more important source of income than the census from exempt monasteries, since in a number of cases, notably England and Sicily, large sums were due. Payment, however, was often as uncertain and spasmodic as that of the monasteries. The English tribute, which was rendered with little irregularity by Henry III., was often overdue during the next two reigns, and in 1316 had not been paid for twenty-four years. Edward II. in his later years and Edward III. in the early part of his reign forwarded a few instalments to the Holy See, but the render of tribute thereafter ceased.⁵ In 1366 Parliament formally denied the validity of the tax, and the vast sum of arrears was never recovered by the papacy.⁶

The fourth payment included by Cencio in his catalogue of the census was that commonly called Peter's pence, which was received from England, Norway, and some other northern kingdoms. To the compiler of the *Liber Censuum* the kingdoms which paid Peter's pence occupied the same position as those which paid tribute: they were all in the

¹ Fabre, *Étude*, pp. 115–127.

² *Liber Censuum*, vol. ii. pp. 39–40.

³ Kirsch, *Die Finanzverwaltung des Kardinalkollegiums*, pp. 31–34.

⁴ Fabre, *Étude*, pp. 116–129.

⁵ Jensen, *Der englische Peterspfennig*, pp. 62–64.

⁶ Stubbs, *Constitutional History*, vol. ii. p. 435.

ownership of the papacy. In its origin, however, the contribution seems to have had no such meaning¹ and the attempt of the popes to connect Peter's pence with the idea of dependence on the Holy See does not appear to have begun until the eleventh century, when the papal policy became strongly tinged with feudal principles. Gregory VII. was a vigorous exponent of the idea, and his successors continued to keep it before the public. By the twelfth century this view had gained considerable credence, and theories of the origin of Peter's pence advanced from that time onward were affected by it.²

For ascertaining the actual significance of Peter's pence no country furnishes a better field than England, which was the first nation to make the payment.³ Contemporary evidence on the beginnings of Peter's pence in England is almost entirely lacking. In chronicles of a later day three distinct traditions of its origin are preserved,⁴ but the only one which seems to have any support in contemporary evidence attributes its establishment to Ethelwulf, who, on a pilgrimage to Rome in 855, was moved by pious motives to promise an annual gift of 300 marks to the pope. By the time of Alfred, if not before, the contribution was levied wholly or in part from the people.⁵ Peter's pence continued to be paid regularly until the latter part of the Anglo-Saxon period, when it fell into abeyance for a time, but was resumed by William the Conqueror, and not finally abolished until the sixteenth century.⁶ William could scarcely do otherwise than renew the payment in return for the support which the papacy had given to his conquest. Yet he did

¹ Cf. Daux, "Le Denier de Saint-Pierre. Ses Origines, ses Raisons et Convenances, ses Modifications," *Les Œuvres catholiques* (Paris, 1907), pp. 8-11.

² Fabre, *Étude*, pp. 123-124, 128, 136-138.

³ Jensen, 'Denarius Sancti Petri,' vol. xv. p. 192.

⁴ A statement and discussion of these traditions may be found in Fabre, *Étude*, pp. 129-132, "Recherches sur le Denier de Saint Pierre en Angleterre au Moyen Age," *Mélanges G. B. de Rossi* (Rome, 1892), pp. 160-163; Jensen, 'Denarius Sancti Petri,' vol. xv. pp. 178-183.

⁵ This is the conclusion of Jensen, who handles the sources more critically than Fabre.

⁶ Jensen, 'Denarius Sancti Petri' vol. xix. pp. 209-241.

not admit that it signified the eminent domain of the pope, and he refused to take the oath of homage demanded by Gregory. The mere fact that the Conqueror had secured papal approval for his enterprise, however, lent some color to the claim, and succeeding popes did not cease to press it.¹ The acknowledgment of vassalage made by Henry II. added strength to the papal contention,² and, when John promised the thousand marks of tribute, it was stated in the contract that the sum should be exclusive of Peter's pence.³ Thus the payment of Peter's pence, which in its origin had been in all probability a voluntary contribution, came to be included under the census.

The sums which the papal camera received from Peter's pence in the fourteenth century were fixed amounts of comparative insignificance. England rendered annually £199 6s. 8d.⁴ In accordance with tradition every householder paid one penny, and, altho this was no longer true in the fourteenth century,⁵ the sum gathered from the people was far in excess of that received by the pope. The portion contributed by each diocese was likewise fixed, and the surplus went to the bishops and archdeacons who collected the pence and the agents whom they employed.⁶ The papal collector took no part in the levy further than to exact each year the established amount due from the bishop or the archdeacons of each diocese. The fixing of this tax followed the general tendency so noticeable in earlier times toward the changing of a variable contributory levy to a

¹ Fabre, *Étude*, pp. 136-137.

² Jensen, *Der englische Peterspfennig*, pp. 55-56.

³ *Liber Censuum*, vol. ii. p. 40.

⁴ Jensen, 'Denarius Sancti Petri,' vol. xv. pp. 186-187.

⁵ Fabre, "Eine Nachricht über die Bevölkerungsziffer Englands zu Zeiten Heinrichs II.," *Zeitschrift für Social- und Wirtschaftsgeschichte*, vol. i. (1893), pp. 149-150; Liebermann, "Peter's Pence and the Population of England about 1164," *English Historical Review*, vol. xi. (1896), pp. 744-747.

⁶ Fabre, "Beiträge zur Geschichte des Peterspfennigs vom 11 bis zum 13 Jahrhundert," *Zeitschrift für Social- und Wirtschaftsgeschichte*, vol. iv. (1895-96), pp. 459-462. Compare Liebermann, *Peter's Pence*, p. 747, note 30; Jensen, *Der englische Peterspfennig*, p. 85.

definite repartitioned tax.¹ But how and when the sum received by the pope became fixed is one of the unsolved problems connected with Peter's pence.² As early as the twelfth century the popes were endeavoring to secure the full amount levied from the people,³ and during the next two centuries such attempts were frequent.⁴ Under Clement V. and John XXII. the papal collectors were authorized to make a direct levy,⁵ but the English clergy stoutly resisted all innovations, and the papacy was forced to content itself with the traditional sum.

3. Income Taxes. The use of income taxes by the papacy began in connection with the crusades. The first crusading subsidy was imposed by Innocent III., who decreed in 1199 that the clergy should pay one-fortieth of their incomes for one year. The impost in some features of its administration resembled the Saladin tithe which had been levied in France and England in 1188-89, but it was a distinct innovation in that the tax was imposed solely by the will of the pope and paid by the clerical estate only. Under the successors of Innocent III. crusading taxes became frequent. After Honorius III. and Gregory IX. had tried without success to compel laymen to contribute, the tax was confined to ecclesiastics. Except in the rare case of order by a general council, papal decree alone sufficed to lay the impost, and this application of the theory of *plenitudo potestatis* was rendered easier by the object of the taxation. The vicars of Christ on earth could assert with especial force their power over the patrimony of Him for whom the crusades were fought. When the right had once been estab-

¹ The royal tenths and fifteenths in England furnish another example of such a change. See Stubbs, Constitutional History, vol. ii. p. 579.

² See Fabre, *Beiträge zur Geschichte des Peterspfennigs*, pp. 460-461 Jensen, 'Denarius Sancti Petri,' vol. xv. pp. 183-186.

³ Fabre, *Étude*, p. 160.

⁴ *Regestum Clementis Papae V.*, edited by the Monks of the Order of St. Benedict (Rome, 1885-92), No. 9929; *Registres de Benoît XI.*, edited by Grandjean (Paris, 1883-1905), No. 1216; *Calendar of Entries in the Papal Registers*, edited by Bliss, vol. ii. (London, 1895), pp. 126-127.

⁵ *Rotuli Parliamentorum*, vol. i. p. 220; *Calendar of Entries in the Papal Registers*, vol. ii. p. 443.

lished, the taxation of the clergy for other objects could be introduced with less opposition. Gregory IX. used the proceeds of a tenth for purposes other than the defence of the Holy Land, and his successors frequently did the same. By the close of the thirteenth century "the burdens and necessities of the Roman church" had become a sufficient reason for placing a tax on clerical incomes.¹

The crusading taxes were imposed sometimes universally, sometimes on a single country or group of ecclesiastical provinces, for a period of years varying from one to six. The portion demanded was usually a tenth of income from both temporal and spiritual sources. The tax was assessed by means of a valuation taken by the collectors on the oaths of the taxpayers or on the testimony of credible inhabitants of the neighborhood. If the collectors suspected any under-estimation, they could investigate for themselves, having power to enforce the production of any accounts or papers desired as evidence.² A valuation once established, such as the well-known *Valor* of Pope Nicholas IV. for England,³ might serve as the basis of assessment of future tenths as well as of other taxes like the annates. Payment of the tax was customarily demanded in two equal portions each year. Members of the clergy who failed to pay at the appointed times were excommunicated, and in case of continued contumacy the secular power might be invoked to distrain their goods.⁴ The income taxes produced much greater sums than any of the earlier papal revenues. A tenth in England, for example, yielded according to the valuation of 1291-92 about £21,000.⁵ From regions

¹ Gottlob, *Kreuzzugs-Steuern*, pp. 18-21, 25, 69-94, 162-163.

² "Gesta Abbatum Monasterii Sancti Albani," edited by Riley, *Rolls Series*, vol. i. (London, 1867), p. 468; *Vatican Archives, Collectoria* 213, fol. 40. A set of instructions for the assessment and collection of crusading taxes issued to collectors in the latter part of the thirteenth century is printed by Gottlob, *Kreuzzugs-Steuern*, pp. 258-269.

³ *Taxatio Ecclesiastica Angliae et Walliae Auctoritate P. Nicholai IV. circa 1291* (Record Com.), 1802. On this valuation Miss Rose Graham has recently published an interesting paper, "The Taxation of Pope Nicholas IV.," *English Historical Review*, vol. xxiii. (1908), pp. 434-454.

⁴ Gottlob, *Kreuzzugs-Steuern*, pp. 219, 230-234.

⁵ Stubbs, *Constitutional History*, vol. ii. p. 580.

governed by a strong ruler, however, such as France or England, the papacy rarely secured the whole of a tenth, usually finding it expedient to share the proceeds with the temporal sovereign.

Another income tax, which in the fourteenth century differed little from the preceding except in name, was the voluntary subsidy (*subsidiump charitativum*). This tax was first developed by the bishops, who by the twelfth century were accustomed to call upon their diocesan clergy for such aid in cases of extraordinary need.¹ The popes had also requested contributions of this nature,² but the voluntary subsidy, as constituted by John XXII. and frequently employed by his successors, differed in that it had little of a voluntary character. When the clergy of a district were called upon for such an offering, they had practically no option except with regard to the portion of their income which they would give. Such subsidies were levied and payment enforced by the papal collectors in the same manner as the income taxes imposed at the will of the pope.³

4. *Benefice Taxes.* The benefice taxes constituted in the fourteenth century one of the most important sources of papal income. The various taxes grouped under this title were all developed in connection with the superior right possessed by the pope to dispose of ecclesiastical benefices and dignities, which were in each case the object of taxation.

The payments of this nature which earliest assumed a sufficiently fixed and regular character to be considered taxes were the *servitia*. They were charges paid by patriarchs, archbishops, bishops, abbots, and some priors on the occasion of their appointment or confirmation by the pope.⁴ The *servitia* were composed of two payments: the common services (*servitia communia*), which formed the

¹ Samaran et Mollat, *La Fiscalité pontificale*, p. 56.

² F. Schneider, *Zur älteren päpstlichen Finanzgeschichte*, p. 3.

³ Samaran et Mollat, *La Fiscalité pontificale*, p. 56; Berlière, *Inventaire analytique, Introd.*, p. xxiii.

⁴ Kirsch, *Finanzverwaltung des Kardinalkollegiums*, pp. 5, 18-19.

principal sum and were divided between the camera of the pope and the camera of the cardinal-college, and the petty services (*servitia minuta*), which were shared by the servants of the pope and of the cardinal-college. When and how the *servitia* were established are questions of much obscurity. There is no papal decree on the subject, and in the time of John XXII. they are said to be based on ancient custom.¹ From a very early period the popes exercised the right of confirmation as metropolitans of central Italy, and it was usual on such an occasion to make a gift to the pope, which in the course of time became practically compulsory. The *servitia* seem to have been these payments systematized and levied in accordance with fixed principles.² In the fourteenth century the prelate who agreed to pay *servitia* still promised to make a voluntary offering, altho by the very terms of his agreement non-payment would bring upon him excommunication and suspension from office.³ The change in the nature of the payment probably came with the increase of reservations, but it is not possible to fix its precise date. In 1248 the abbot of Bury St. Edmund's paid a sum on the occasion of his appointment by the pope, which has many characteristics of the common service tax,⁴ and after the pontificate of Alexander IV. (1254–61) there is no doubt about their existence.⁵

¹ Göller, "Der Liber Taxarum der päpstlichen Kammer," *Quellen und Forschungen aus italienischen Archiven und Bibliotheken*, vol. viii. (1905), pp. 126–127, 129.

² Phillips, *Kirchenrecht*, vol. v. pp. 568–571; Kirsch, *Die Annaten und ihre Verwaltung in der zweiten Hälfte des 15 Jahrhunderts*, *Historisches Jahrbuch*, vol. ix. (1888), p. 300.

³ Formulas used in different periods are printed by Kirsch, *Finanzverwaltung des Kardinalkollegiums*, pp. 73–77; Göller, *Liber Taxarum*, pp. 168–173.

⁴ Gottlob, *Servitientaxe*, p. 8.

⁵ Haller in a review of Gottlob's "Servitientaxe" (*Westdeutsche Zeitschrift*, vol. xxii., 1903, p. 347) and Göller in a review of Kirsch's "Die päpstliche Annaten" (*Göttingische gelehrte Anzeigen*, vol. clxvi., 1904, p. 783, note 3) both consider this a case of *servitia*. Gottlob builds up an elaborate hypothesis for their origin under Alexander IV. (1254–61). *Servitientaxe*, pp. 53–80. Kirsch attributes their establishment to the period between 1252 and the pontificate of Nicholas III. (1277–80). *Finanzverwaltung des Kardinalkollegiums*, pp. 6–7. But compare the criticism of both by Haller, *Papsttum und Kirchenreform*, p. 39, note 1.

The extent of the application of the *servitia* depended upon the number of prelates who were collated or confirmed by the pope. By a decree of the fourth Lateran council in 1215 all prelates who were under the immediate jurisdiction of the pope were required to secure confirmation of their elections by him, and Alexander IV. in 1257 ordered that they should come in person to the papal curia to secure it.¹ This affected mainly archbishops and abbots of exempt monasteries, since bishops were rarely exempt from the jurisdiction of their metropolitans. The confirmation of bishops might come before the pope, however, by appeals of disputed elections. The direct appointment of prelates by the pope first became of importance under Innocent III. Devolution, by which the collation to a church benefice went to the next higher authority in the hierarchy if the ordinary collator failed to fill the vacancy within a certain period, had been established by the third Lateran council in 1179,² but the number of appointments which came into the hands of the pope from this source was small. In addition, Innocent III. exercised the right of deciding uncanonical elections.³ What is more important, he established a general principle which formed the basis of all further extension of the appointing power of the pope: namely, that the *plenitudo potestatis* placed church benefices and dignities absolutely at his disposal.⁴ This principle was applied at first only to the reservation of the appointment to single benefices. The earliest known reservation of the appointment to a whole class of benefices was made by Clement IV.,⁵ who decreed in 1265 that whenever a church,

¹ Götler, *Liber Taxarum*, p. 131, note 1.

² Kirsch, *Die päpstlichen Annaten*, Introd., p. xiv.

³ This was later enacted in a decretal by Gregory IX. Eubel, "Zum päpstlichen Reservations- und Provisionswesen," *Römische Quartalschrift*, vol. viii. (1894), p. 171.

⁴ That Innocent III. established this theory, see Hinschius, *Kirchenrecht*, vol. iii. pp. 114-117.

⁵ The papal decrees ordering general reservations of benefices during the fourteenth century have been edited by Lux, *Constitutionum Apostolicarum de generali Beneficiorum Reservatione ab A. 1265 usque A. 1378 Emissarum, tam intra quam extra Corpus Iuris Exstantium, Collectio et Interpretatio*, Breslau, 1904.

a dignity, or an office, was vacated by the death of its incumbent at the curia the pope should fill it.¹ Boniface VIII. extended the decree to include those dying within two days' journey of the curia.² By the close of the thirteenth century it may be said that the confirmation or appointment of all archbishops, of the majority of bishops, and of many abbots belonged to the pope.³ During the fourteenth century the number was continually increasing. John XXII. added all vacancies caused by deposition, privation, promotion, translation, or annulling of an election, some of which, indeed, in the case of bishops had been reserved by his predecessors.⁴ The movement culminated with the ruling of Urban V. that all bishops and abbots with an annual income respectively of more than 200 and 100 florins should pay *servitia*.⁵

The prelate who received confirmation or appointment from the pope had to promise in person, or by proctor especially delegated for the purpose, to pay the *servitia*.⁶ By the terms of the document which he was required to sign, the prelate promised to pay a certain sum of money by instalments and pledged his own property and that of his church as security. If he failed to meet his obligations punctually, he was *ipso facto* excommunicated and suspended from office, and his property might be placed in the hands of a papal administrator until the debt was satisfied.⁷ The *servitia* were not rendered through the medium of collectors, but were delivered directly at the camera.⁸ The amount of the sum due from each prelate was fixed at

¹ Hinschius, Kirchenrecht, vol. iii. p. 128.

² Eubel, Zum päpstlichen Reservations- und Provisionswesen, p. 174.

³ Gottlob, Servitientaxe, pp. 95–96. Kirsch asserts that this was true by about the middle of the century. Finanzverwaltung des Kardinalkollegiums, p. 6. But compare Göller, Liber Taxarum, pp. 130–134.

⁴ Hinschius, Kirchenrecht, vol. iii. p. 130.

⁵ Eubel, Zum päpstlichen Reservations- und Provisionswesen, p. 176.

⁶ Kirsch, Finanzverwaltung des Kardinalkollegiums, pp. 14–17.

⁷ Formula printed by Kirsch, Ibid., pp. 75–76.

⁸ Baumgarten, Untersuchungen und Urkunden, Introd., p. xcvi.

one-third of his annual income,¹ which was usually established by the valuation for the tenth. Bishoprics with an income of less than 100 florins were free from the payment of *servitia*.²

By the obligation in which the prelate undertook the payment of the common services, he also pledged himself to the petty services. The amount of the latter evidently bore some fixed relation to the former, and the attempt to discover the ratio has given rise to much mathematical computation.³ The question has been set at rest, however, by a document discovered by Haller,⁴ which confirms the happy deduction of Karlsson⁵ that the amount of the petty services in each case was determined by the number of cardinals sharing the common services. Half of the latter were received by the cardinal-college, and this portion was divided equally among the cardinals who were present at the curia when the obligation was taken.⁶ The amount of the petty services in each case was the same as the share of the common services received by each cardinal. Thus the amount of the petty services varied from time to time, while the common service remained always the same.

Another charge falling on prelates only was the visitation tax. By the terms of the oath required of archbishops

¹ Baumgarten, *Ibid.*; Kirsch, *Finanzverwaltung des Kardinalkollegiums*, p. 9; Göller, *Liber Taxarum*, pp. 123, 126. Gottlob asserts that the portion was not one-third, but gives no view of his own as to what it was. *Servitientaxe*, pp. 120-122. The English sources furnish some additional evidence on the point. In 1327 John Grandison, Bishop of Exeter, offered to pay for *servitia* one-third the taxed value of his see "prout de antiqua consuetudine fuit per promotos a iudicis Apostolicam hactenus usitatum." Quoted by Lyle, *The Office of an English Bishop in the First Half of the Fourteenth Century* (Thesis, Univ. of Pennsylvania, 1903), p. 61, note 1.

² Göller, *Liber Taxarum*, p. 126.

³ For example, see Kirsch, *Finanzverwaltung des Kardinalkollegiums*, p. 14; König, *Die päpstliche Kammer*, p. 22; Baumgarten, *Untersuchungen und Urkunden*, *Introd.*, p. xviii; Woker, *Das kirchliche Finanzwesen*, p. 16.

⁴ Document entitled "Modus dividendi quinque Minuta Servitia Camere Collegii," *Quellen und Forschungen aus italienischen Archiven und Bibliotheken*, vol. i. (1898), pp. 284-287.

⁵ "Die Berechnungsart der Minuta-Servitia," *Mittheilungen des Instituts für österreichische Geschichtsforschung*, vol. xviii. (1897), pp. 582-587.

⁶ Baumgarten, *Untersuchungen und Urkunden*, *Introd.*, pp. xxxvi-xxxvii.

since the eleventh century, periodical visits to the tombs of the apostles (*visitaciones ad limina apostolorum*) were obligatory upon them before they could receive the pallium. Bishops who received consecration and abbots who received benediction from the pope were compelled to assume the same duty.¹ The frequency with which a visit was required varied in proportion to the length of the journey to Rome. Italian prelates came every year; English, once every three years.² From some of the prelates who performed this duty the camera received a fixed sum on the occasion of certain visits, but the tax did not have to be paid in connection with every visit. A distinction was drawn between *visitatio realis* and *visitatio verbalis* in that only the former involved a payment.³ With the increase of reservations the visitations came to be incumbent upon nearly all prelates, but the number who paid the tax remained very limited, since from most of them only the *visitatio verbalis* was required.⁴ The amount due was rendered direct to the camera by the payer or his agent. If it were delayed too long, the prelate was threatened with excommunication,⁵ and might be required to pledge himself as in the case of *servitia*.⁶

The greatest of the benefice taxes were the annates. By this term is meant the revenues of the first year of a benefice, which were reserved to the pope on the occasion of a new collation, provided the benefice was not one of the higher dignities which paid *servitia*.⁷ The use of the word "annates" has led to much confusion by both early and modern writers in the description of the institution.⁸ *Annata* was used at

¹ Sägmüller, "Die Visitatio Liminum SS. Apostolorum bis Bonifaz VIII.," *Theologische Quartalschrift*, vol. lxxxii. (1900), pp. 92-95, 104-105.

² *Liber Censuum*, vol. i. p. 5.

³ Sägmüller, *Die Visitatio Liminum*, p. 114.

⁴ Baumgarten, *Untersuchungen und Urkunden*, Introd., p. cxxi.

⁵ Kirsch, *Finanzverwaltung des Kardinalkollegiums*, pp. 22-24.

⁶ Baumgarten, *Untersuchungen und Urkunden*, Introd., p. cxxv.

⁷ Samaran et Mollat, *La Fiscalité pontificale*, p. 23.

⁸ Göller, *Liber Taxarum*, p. 114, note; Idem, review of Kirsch's *Die päpstlichen Annaten*, pp. 780-781. For an example of such confusion see Rocquain, *La Cour de Rome et l'Esprit de Réforme avant Luther*, vol. ii. (Paris, 1895), pp. 370-371.

first almost exclusively to express a period of time,—a year.¹ The tax was designated by such terms as *fructus primi anni*, *annalia*, and *fructus medii anni*.² In the second half of the fourteenth century *annata* began to be applied to the tax itself concurrently with the other titles, and finally became the more common term. The word “annates” has also another distinct meaning. At the time of the reform councils it was commonly employed to refer in a general way to any tax paid to the pope on the receipt of an ecclesiastical benefice or dignity. In this sense the term included the annates proper, as above defined, and also the *servitia*.³ But this confusion in the use of the term is not the only reason for the misunderstanding of the annates. Their similarity to another tax, the *fructus medii temporis*, has likewise been misleading. The latter, which are also called *fructus intercalares* and *vacantes*, were the income of a benefice during the period actually intervening between its falling vacant and its coming into the possession of a new incumbent.⁴

The almost traditional account of the establishment of the annates by Boniface IX. is false.⁵ The annates were used by the papacy as early as the time of Clement V., and the institution itself did not originate with the papacy at all. In the twelfth and thirteenth centuries it was customary in many places for the bishop or cathedral chapter to appropriate part of the income of a benefice for the first year after a vacancy.⁶ In the thirteenth century the privilege of taking first-fruits for short periods was often granted by the popes to prelates who did not possess the prescriptive right.⁷ The first pope to use the annates as a papal

¹ Kirsch, Die päpstlichen Annaten, Introd., p. x., note 2.

² Kirsch, Die päpstlichen Kollektorien, *passim*.

³ Kirsch, Die Annaten und ihre Verwaltung, pp. 300–302.

⁴ Samaran et Mollat, *La Fiscalité pontificale*, pp. 62–63.

⁵ He for the first time reserved to the papacy permanently the annates from all benefices not paying *servitia* the incomes of which exceeded 24 gold gulden. Göller, *Liber Taxarum*, p. 113.

⁶ Kirsch, Die päpstlichen Annaten, Introd., pp. xi–xiii.

⁷ Gottlob, *Servitientaxe*, pp. 90–91.

tax was Clement V., who in 1306 reserved the first-fruits of all benefices becoming vacant in the British Isles during the next three years.¹ In 1316 John XXII. reserved the annates of all benefices falling vacant within three years in a large part of the Christian world.² In 1334 it was decreed that all benefices collated by the pope should pay the annates, and the successors of John XXII., with the exception of Benedict XII., followed this practice, which made the tax a constant instead of an occasional source of income.³

The earliest papal constitutions which furnish information about the method of assessing and collecting the annates were issued by John XXII. The benefices which should pay annates and those which should be exempt are stated in a general manner in the bull of December 8, 1316, which announced the three years' reservation, and by later rulings of John XXII. they were defined in great detail.⁴ In general, every benefice with an income of £10 or over, in a district where the reservation applied, paid annates. The Hospitallers and certain other religious orders were exempt, as were likewise chantries and benefices vacant by exchange.⁵ Benefices vacant twice in the same year were required to pay annates only once.⁶ The amount of the annates was the same as that at which the benefice was valued for the crusading tax.⁷ The remainder of the income of the first year was left to the incumbent. If preferred, the taxed income might be left to the beneficiary and the remainder taken. When the benefice was not taxed, the actual gross income was shared equally between the two. The annates were gathered ordinarily by collectors. They

¹ Haller, *Papsttum und Kirchenreform*, pp. 51-52.

² Kirsch, *Die päpstlichen Kollektoren*, Introd., p. xxiv.

³ Samaran et Mollat, *La Fiscalité pontificale*, pp. 25-26.

⁴ Largely by the two constitutions "Postulasti per Apostolicae," *Corpus Iuris Canonici*, *Extravag. Commun.*, Lib. III., Tit. II., Cap. X., and "Quon Nonnullae Ecclesiasticae," *Ibid.*, Cap. XI.

⁵ Samaran et Mollat, *La Fiscalité pontificale*, pp. 29-34.

⁶ De Lesquen et Mollat, *Mesures fiscales exercées en Bretagne*, p. 13.

⁷ This had been demanded at the council of Vienne. Göller, *Zur Geschichte des Bistums Basel*, p. 16, note 2.

ascertained the amount of the income from the oath of the holder of the benefice, or of others likely to know, and adopted the mode of assessment which seemed best to them. The holder of the benefice pledged himself under oath to pay the annates within a stated interval, and, if he failed, was met by ecclesiastical censure and sequestration of his property.¹

The *fructus medii temporis* had a development parallel to that of the annates. Like the latter, the fruits during a vacancy were in many places appropriated by prelates according to customary right,² and John XXII., who first made such appropriations a papal tax, was not dealing with a new institution. The payment was demanded sometimes from a single benefice, sometimes from a whole class of benefices, to which the pope had the right of collation. The revenues were reserved until the appointment of a new incumbent. Such reservations were frequently made in the same bulls which decreed the reservation of annates, and this practise has further contributed to the confusion of the two taxes. Under the successors of John XXII., with the exception of Clement VI., the *fructus medii temporis* were in common use.³

The administration of vacant benefices, the fruits of which had been reserved, was intrusted by John XXII. to special commissioners, but this later became one of the duties of the provincial collectors. The administrator gathered the income of the benefice until a new incumbent was appointed, met all necessary expenses, and remitted the remainder to the camera. In some cases the new beneficiary was given a portion of the proceeds.⁴

The *spolia*, perhaps, may not be termed strictly benefice taxes, but they were closely associated with the reservation rights of the pope, and, in practise, were levied in connec-

¹ Kirsch, *Die päpstlichen Annaten*, Introd., pp. xlvi-l. On the administration of the annates see also Kirsch, "Die Verwaltung der Annaten unter Clemens VI.," *Römische Quartalschrift*, vol. xvi. (1902), pp. 125-151.

² Kirsch, *Die päpstlichen Annaten*, Introd., p. xiii.

³ Samaran et Mollat, *La Fiscalité pontificale*, pp. 63-65.

⁴ *Ibid.*, pp. 106-107.

tion with the *fructus medii temporis*. It is, therefore, convenient to consider them here. Samaran defines the papal *jus spolii* as "the right in virtue of which the pope, on invoking the needs of the church, could take possession of the goods of an archbishop, bishop, abbot, or any ecclesiastic, who had not disposed of them by testament, who had disposed of them for other than a pious purpose, who died at the seat of the curia, or outside his residence." He adds that the definition must be limited to movable goods in nearly all cases.¹ The right of spoils was exercised in some countries by bishops, abbots, and powerful lay patrons,² and its adoption by the papacy was probably analogous to that of the annates and the *fructus medii temporis*. From a letter of Urban IV., dated 1262, the earliest general application of the right of spoils by the papacy appears to have been to the goods of clergy dying intestate at the Holy See.³ Succeeding popes did not extend its use until John XXII., who innovated in this respect as in others. He seems to have published no new general decree on the subject, but several times claimed the goods of prelates who did not die at the curia. The extension was apparently connected with the reservation of benefices to the appointment of the pope. Under his successors the use of the *spolia* became so frequent that it may be considered a regular source of income, altho no new general application of the right took place until the latter part of the fourteenth century.⁴

The goods of the clergy dying at the curia were administered by the *sigillator* of the *auditor camerae*. He made an inventory of the goods of the deceased, satisfied his creditors, and turned the balance over to the camera. Under John XXII., and presumably before, this constituted a

¹ Samaran, "La Jurisprudence pontificale en Matière de Droit de Dépouille (Jus Spolii) dans la seconde Moitié du XIV^e Siècle," *Mélanges d'Archéologie et d'Histoire*, vol. xxii. (1902), p. 141.

² Samaran et Mollat, *La Fiscalité pontificale*, p. 48.

³ Kirsch, *Die päpstlichen Annaten*, Introd., pp. xv–xvi.

⁴ Samaran et Mollat, *La Fiscalité pontificale*, pp. 48–51.

regular income.¹ When the right of spoils was applied outside the curia, a special commission was issued in each case appointing an agent to fulfil these duties. Usually the agent was intrusted at the same time with the collection of the *fructus medii temporis*, the two nearly always being reserved together.²

A charge which the pope sometimes imposed on the holders of benefices was that of *fructus male percepte*. They are mentioned here, not because they were a regular revenue, nor because they were one of the benefice taxes, but for the reason that they are easily confused with both the *spolia* and the *fructus medii temporis*. The *fructus male (illicite, injuste, or indebit)* *percepte* were revenues collected by a clerk from a benefice which he held uncanonically, because he was too young, held more than one benefice with cure of souls, or was disqualified in some other manner. Legally the benefice was vacant and the clerk was not entitled to the revenues. Until the time of John XXII. it seems to have been the practise to remit these fruits to the clerk when he secured a dispensation. Sometimes he was required to devote a part of the proceeds to the welfare of his church, and occasionally a portion was demanded for the camera or for a Holy Land subsidy. Under John XXII. the latter came to be the general rule.³

5. *Fees and Miscellaneous Receipts.* A fifth class of regular income received by the papal camera is found in the chancery taxes. These were fees demanded by the chancery for the redaction and expedition of all bulls and instruments, except for such as were concerned with the political or administrative business of the curia, or with cases of charity, or were issued to certain privileged classes of the curia.⁴ The first illustration of a charge of this

¹ Göller, *Aus der Camera Apostolica*, vol. xv. p. 427, vol. xvi. p. 185.

² Samaran et Mollat, *La Fiscalité pontificale*, pp. 99–102, 106.

³ Samaran et Mollat, *La Fiscalité pontificale*, pp. 62, 65; Berlière, *Inventaire analytique*, *Introd.*, p. xx.

⁴ Bresslau, *Handbuch der Urkundeulehre für Deutschland und Italien*, vol. i. (Leipzig, 1889), pp. 248–249.

nature comes from the pontificate of Innocent III. By the time of Alexander IV. the chancery was provided with a tax-book, which specified the fees for eight different classes of letters. During the later thirteenth and early fourteenth centuries the number and variety of privileges and exemptions issued by the chancery increased rapidly. John XXII. introduced new administrative regulations concerning the imposition of chancery fees, and in 1331 published a new tax-list containing 415 items.¹

The size of the fee was regulated mainly with a view to the amount of labor expended in the production of the bull. It was a question of length of formulas, not of the size of favors.² The price entered in the tax-list does not represent the cost of the bull to the recipient. He had to pay a fee to each of the four different bureaux having charge respectively of the rough draft, the engrossment, the sealing, and the entry upon the papal registers. The fees were intended primarily for the support of the chancery force,³ but the camera received those paid to the bureau in charge of the sealing,⁴ and in the latter part of the fourteenth century all or part of the fees received by the registration bureau.⁵

The penitentiary also charged fees for its services similar to those of the chancery. It had its own secretarial staff, and possessed a tax-list for its letters of absolution as early

¹ Tangl, "Das Taxwesen der päpstlichen Kanzlei vom 13 bis zur Mitte des 15 Jahrhunderts," *Mittheilungen des Instituts für oesterreichische Geschichtsforschung*, vol. xiii. (1892), pp. 5, 19–21, 75, 103.

² Diekamp, "Zum päpstlichen Urkundenwesen von Alexander IV. bis Johann XXII.," *Mittheilungen des Instituts für oesterreichische Geschichtsforschung*, vol. iv. (1883), p. 514. In the tax-roll of 1331, however, the nature of the favor and the paying ability of the recipient entered into some fees. Tangl, *Der Taxwesen der päpstlichen Kanzlei*, p. 21; Haller, *Papsttum und Kirchenreform*, p. 104.

³ Diekamp, *Zum päpstlichen Urkundenwesen*, p. 515.

⁴ *Obventiones bulle* was one of the regular entries in the *Introitus et Exitus* registers. For example, Theiner, *Codex Diplomaticus Dominii Temporalis S. Sedis*, vol. i. p. 360; *Regestum Clementis Papae V.*, App., vol. i. pp. 70, 73, etc.

⁵ Tangl, *Das Taxwesen der päpstlichen Kanzlei*, p. 63, note 1; Ottenthal, "Die Bullenregister Martin V. und Eugen IV.," *Mittheilungen des Instituts für oesterreichische Geschichtsforschung*, Ergänzungsband I. (1885), pp. 514–519; Guasti, *Gli Avanzi dell' Archivio di un Pratese Vescovo di Volterra*, pp. 173–209, 331–338.

as 1338.¹ The camera, however, so far as it is possible to discover from printed materials, did not receive any share of the penitentiary taxes.²

The miscellaneous revenues of the papacy consisted of a number of irregular receipts ordinarily of small importance. Among them are included the *fructus male percepte* already mentioned,³ gifts and legacies from the faithful, which sometimes constituted considerable sums,⁴ pecuniary penances imposed by the penitentiary,⁵ and fines inflicted by papal tribunals.⁶ Sums received for indulgences, which also fall within this class, constituted in the fourteenth century an income of growing, but not yet of great, importance. Indulgences granted in return for alms contributed to the crusades had possessed a pecuniary significance since the first part of the thirteenth century, but it was not until the latter fifteenth and sixteenth centuries that the papacy began to count the sale of ordinary indulgences as a serious financial resource.⁷ Another occasional source of income

¹ An account of the work of this staff, which throws some incidental light on the fees, is given by Göller, "Die päpstliche Pönitentiarie von ihrem Ursprung bis zu ihrer Umgestaltung unter Pius V.," Bibliothek des kgl. preuss. historischen Instituts in Rom, vol. i. (Rome, 1907), Part I., pp. 164-184. The tax-roll is published by Denifle in Archiv für Literatur- und Kirchengeschichte des Mittelalters, vol. iv. (1888), pp. 201-238.

² Our knowledge concerning the penitentiary taxes is singularly small, notwithstanding the long controversy between Catholic and Protestant on the subject. (See above, p. 252.) A suggestive article by Lea (The Taxes of the Papal Penitentiary) is practically the only one of any value, except so far as studies on the chancery taxes can be made to throw light on those of the penitentiary. Haskins, "The Sources for the History of the Papal Penitentiary," American Journal of Theology, vol. ix. (1905), p. 449. Göller's second volume on the penitentiary will doubtless supply this deficiency.

³ See above, p. 292.

⁴ Fabre, Les Offrandes dans la Basilique vaticane, pp. 225-240; Kirsch, L'Administration des Finances pontificales, pp. 286-287.

⁵ Göller, Die päpstliche Pönitentiarie, vol. i., Part I., pp. 111-114; Lea, Taxes of the Papal Penitentiary, p. 429.

⁶ Kirsch, L'Administration des Finances pontificales, p. 286; Note sur deux Fonctionnaires, p. 392; Baumgarten, Untersuchungen und Urkunden, Introd., p. clviii; Arias, La Chiesa e la Storia economica, p. 179.

⁷ On the history of indulgences see Gottlob, Kreuzablass und Almosenablass, especially chaps. vii. and ix.; Lea, A History of Auricular Confession and Indulgences in the Latin Church, vol. iii. (Philadelphia, 1896), chap. iii.; Schulte, Die Fugger in Rom, 1495-1523 (Leipzig, 1904), vol. i. chap. v.

was found in the procurations. These were sums due the bishop from the clergy of his diocese on the occasion of his visitation. The pope simply appropriated the episcopal procurations, which were levied in such a case by a papal collector instead of by the bishop. By the latter part of the fourteenth century the procurations had become a revenue of considerable importance.¹

The picture of the financial system of the mediæval papacy is far from complete. The origin and early history of taxes such as the *servitia* and the *spolia* call for further research. The relations of the camera to the Italian merchants have formed the subject of only a few short papers, and still demand investigation. How far the papacy may have been instrumental in causing the rise of the Italian business firms and the consequent spread of commercial intercourse over Europe is a question well worthy of the attention of the economic historian. But, tho many details of the picture remain to be filled in, the outline is now sufficiently clear to become the basis for investigations of a broader scope. The most profitable field for future research seems to lie in the direction of applying our recently acquired knowledge of the actual working of the papal financial system to the study of its political and economic effects in the different states of Europe.²

W. E. LUNT.

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¹ Samaran et Mollat, *La Fiscalité pontificale*, pp. 34-47; Berlière, *Inventaire analytique*, Introd., pp. xxiv-xxv.

² The excellent monograph of Samaran and Mollat on the papal fiscal policy in France is a beginning in this direction. Their work, however, is based almost entirely on evidence drawn from the papal archives, and it is only by combining this evidence with that contained in national and local archives that thoroughly satisfactory results can be achieved.